

ABSTRACT**(Object)**

It is an object of the present invention to provide a peeling method that causes no damage to a layer to be peeled and to allow not only a layer to be peeled with a small surface area but also a layer to be peeled with a large surface area to be peeled entirely. Further, it is also an object of the present invention to bond a layer to be peeled to various base materials to provide a lighter semiconductor device and a manufacturing method thereof. Particularly, it is an object to bond various elements typified by a TFT, (a thin film diode, a photoelectric conversion element comprising a PIN junction of silicon, or a silicon resistance element) to a flexible film to provide a lighter semiconductor device and a manufacturing method thereof.

(Solving Means)

When a metal layer 11 is provided over a substrate, an oxide layer 12 is provided in contact with the metal layer 11, a layer to be peeled 13 is formed, and the metal layer 11 is irradiated with a laser beam to perform oxidization and form a metal oxide layer 16, a clear separation is possible with a physical means within the metal oxide layer 12 or at an interface between the metal oxide layer 16 and the oxide layer 12.